

1998-99 Trustees' Financial Summary - Cover Page

I. IDENTIFYING INFORMATION

Submit ID: 0385-70049123

OPI County Code	17
District Legal Entity Code	0385
[X] Elementary [] High School [] K-12	
County Name	Garfield
District Name	Pine Grove Elem

II. CERTIFICATION

Printed Name, Business Manager/Clerk	Signature	Date
Audrey Pierson	_____	_____

Phone # (406)557-6109

Printed Name, Chair, Board of Trustees	Signature	Date
Russ Childers	_____	_____

III. COUNTY SUPERINTENDENT

Printed Name, County Superintendent	Signature	Date
Karla Christensen	_____	_____

IV. ACCOUNTING SYSTEM/ SOFTWARE PACKAGE

- [] 1 Manual- Double Entry
 [X] 2 Manual- Columnar
 [] 3 Software- Specify: _____

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

-- Trustees are responsible for ensuring the accuracy and prompt submission of this report.

-- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.

-- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.

-- This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and Federal grants and in monitoring maintenance of effort for state and Federal programs.

1998-99 Trustees' Financial Summary - Balance Sheet as of June 30, 1999

Fund: 01- General Fund

Line	Description	1999 Value	Line
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	5518.89	01
02	02-Tax Rcvbl Real/Pers-Net	915.91	02
03	03-Tax Rcvbl-Protested-Net		03
04	04-Rcvbl Frm Othr Funds		04
05	05-Due Frm Othr Governments	1605.31	05
06	06-Other Current Assets		06
07	07-Inventories		07
08	08-Prepaid Expenses		08
09	09-Deposits		09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	8040.11	20
LIABILITIES			
21	21-Payble to Other Funds		21
22	22-Due to Governments		22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities		24
25	25-Deferred Revenue	915.91	25
26	26-Other Liabilities		26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
35	35-TOTAL LIABILITIES (21 thru 31)	915.91	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories		36
37	37-Reserve for Encumbrance		37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	7124.20	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	7124.20	52
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	8040.11	53

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

Fund: 10- Transportation Fund

Line	Description	1999 Value	Line
-----	-----	-----	-----
ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	343.96	01
02	02-Tax Rcvbl Real/Pers-Net		02
03	03-Tax Rcvbl-Protested-Net		03
04	04-Rcvbl Frm Othr Funds		04
05	05-Due Frm Othr Governments		05
06	06-Other Current Assets		06
07	07-Inventories		07
08	08-Prepaid Expenses		08
09	09-Deposits		09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Svc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15
-----	-----	-----	-----
20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	343.96	20
LIABILITIES			
21	21-Payble to Other Funds		21
22	22-Due to Governments		22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities		24
25	25-Deferred Revenue		25
26	26-Other Liabilities		26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31
-----	-----	-----	-----
35	35-TOTAL LIABILITIES (21 thru 31)		35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories		36
37	37-Reserve for Encumbrance		37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	343.96	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51
-----	-----	-----	-----
52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	343.96	52
====	=====	=====	=====
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	343.96	53
====	=====	=====	=====
Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB			
Refer to instructions for detailed explanation of lines.			

Fund: 13- Tuition Fund

Line	Description	1999 Value	Line

ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	109.04	01
02	02-Tax Rcvbl Real/Pers-Net		02
03	03-Tax Rcvbl-Protested-Net		03
04	04-Rcvbl Frm Othr Funds		04
05	05-Due Frm Othr Governments		05
06	06-Other Current Assets	#####	06
07	07-Inventories	#####	07
08	08-Prepaid Expenses	#####	08
09	09-Deposits	#####	09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15

20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	109.04	20
LIABILITIES			
21	21-Payble to Other Funds		21
22	22-Due to Governments		22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities		24
25	25-Deferred Revenue		25
26	26-Other Liabilities	#####	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31

35	35-TOTAL LIABILITIES (21 thru 31)		35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	#####	36
37	37-Reserve for Encumbrance		37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	109.04	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51

52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	109.04	52
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	109.04	53
=====			

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

Fund: 14- Retirement Fund

Line	Description	1999 Value	Line

ASSETS AND OTHER DEBITS			
01	01-Cash & Investments Less Warrants Payable 620	534.94	01
02	02-Tax Rcvbl Real/Pers-Net	#####	02
03	03-Tax Rcvbl-Protested-Net	#####	03
04	04-Rcvbl Frm Othr Funds	_____	04
05	05-Due Frm Othr Governments	_____	05
06	06-Other Current Assets	_____	06
07	07-Inventories	#####	07
08	08-Prepaid Expenses	#####	08
09	09-Deposits	#####	09
10	10-Land Improvements	#####	10
11	11-Building Improvements	#####	11
12	12-Machinery/Equipment	#####	12
13	13-Cnstrctn Wrk in Progress	#####	13
14	14-Amt Avail in Dbt Srvc & Comp Abs Funds	#####	14
15	15-Amnts to be Provided	#####	15

20	20-TOTAL ASSETS AND OTHER DEBITS (1 thru 15)	534.94	20
LIABILITIES			
21	21-Payble to Other Funds	_____	21
22	22-Due to Governments	_____	22
23	23-Warrants Payable	#####	23
24	24-Othr Curr Liabilities	_____	24
25	25-Deferred Revenue	_____	25
26	26-Other Liabilities	#####	26
27	27-Bonds Payable	#####	27
28	28-Notes Payable	#####	28
29	29-Lease Obligations	#####	29
30	30-Contracts&Judgements	#####	30
31	31-Compensated Absences	#####	31

35	35-TOTAL LIABILITIES (21 thru 31)	_____	35
FUND BALANCE/EQUITY			
36	36-Reserve for Inventories	#####	36
37	37-Reserve for Encumbrance	#####	37
38	38-Reserve for Endowment	#####	38
48	48-FUND BALANCE FOR BUDGET(961-970)	534.94	48
49	49-Invst Gen Fix Assets	#####	49
50	50-Contributed Capital	#####	50
51	51-Retained Earnings	#####	51

52	52-TOTAL FUND BAL/EQUITY (36 thru 51)	534.94	52
53	53-TOTAL LIAB AND FUND BAL (Line 35+Line52)	534.94	53
=====			

Note: Total of Line 52 must match Line 5 on Sched of Rev, Exp and Chg in FB
Refer to instructions for detailed explanation of lines.

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

Source	Proj Rprr Description	1998 Value	1999 Value
CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN			
1110	___ District Levy	11065.88	11514.32
1121	___ District-Vehicle Taxes and Fees	929.75	1023.98
1190	___ District-Tax Penalties/Interest	15.69	572.15
1900	___ District-Other Revenue - Explain	1149.53	799.89
3110	___ State and County Equalization	15301.20	15382.80
3115	___ State Special Ed Allowable Costs	697.50	670.38
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN		=====	=====
		(2)	29963.52
		=====	=====

Prg	Func	Obj	Proj Rprr Description	1998 Value	1999 Value
CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT					
1XX	1XXX	1XX	___ Personal Services-Salaries	17345.00	18333.25
1XX	1XXX	2XX	___ Personal Services-Benefits	215.00	273.84
1XX	1XXX	6XX	___ Supplies and Materials	1939.39	2294.41
1XX	222X	6XX	___ Supplies and Materials	138.40	
1XX	23XX	1XX	___ Personal Services-Salaries	957.63	1876.61
1XX	23XX	3XX	___ Purchased Professional/Tech Serv	549.14	50.00
1XX	23XX	5XX	___ Other Purchased Services	1965.41	2292.96
1XX	23XX	6XX	___ Supplies and Materials	18.06	112.01
1XX	23XX	8XX	___ Miscellaneous	126.70	150.00
1XX	24XX	1XX	___ Personal Services-Salaries	953.97	
1XX	24XX	5XX	___ Other Purchased Services	608.00	
1XX	24XX	7XX	___ Property	990.28	1431.08
1XX	26XX	4XX	___ Purchased Property Services	1556.38	2060.39
280	62XX	920	___ Resource Transfers-Schools/Coops	1003.91	968.43
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				=====	=====
				(3)	29842.98
				=====	=====

STATE OF MONTANA
1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 01- General Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	7003.67
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	29963.52
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	29842.98
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	7124.21

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

Source	Proj Rptr	Description	1998 Value	1999 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
2220	___	County Transportation	314.67	563.55
3210	___	State On-Schedule Transportation	581.89	563.55
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	1127.10
			=====	=====

Prg Func Obj	Proj Rptr	Description	1998 Value	1999 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
1XX 27XX 5XX	___	Other Purchased Services	1163.78	1127.10
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	1127.10
			=====	=====

STATE OF MONTANA
1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 10- Transportation Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	343.83
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	1127.10
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	1127.10
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	343.83

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 13- Tuition Fund

Source	Proj Rptr	Description	1998 Value	1999 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
1110	---	District Levy	27.20	30.62
1121	---	District-Vehicle Taxes and Fees	18.14	
6100	---	Material Prior Period	1.66	
-----	---	-----	-----	-----
-----	---	-----	-----	-----
-----	---	-----	-----	-----
-----	---	-----	-----	-----
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	30.62
			=====	=====

Prg Func Obj	Proj Rptr	Description	1998 Value	1999 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
-----	---	-----	-----	-----
-----	---	-----	-----	-----
-----	---	-----	-----	-----
-----	---	-----	-----	-----
-----	---	-----	-----	-----
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	
			=====	=====

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 13- Tuition Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	78.42
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	30.62
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	_____
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	109.04

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

Source	Proj Rptr	Description	1998 Value	1999 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
2240	___	County Retirement Distribution	2797.61	2500.00
6100	___	Material Prior Period		132.78
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	2632.78
			=====	=====

Prg Func Obj	Proj Rptr	Description	1998 Value	1999 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
999 9999 2XX	___	Personal Services-Benefits	2843.62	3304.22
_____	___	_____	_____	_____
_____	___	_____	_____	_____
_____	___	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	3304.22
			=====	=====

STATE OF MONTANA
1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 14- Retirement Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	1206.48
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	2632.78
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	3304.22
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	535.04

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

1998-99 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 28- Technology Fund

Source	Proj Rptr	Description	1998 Value	1999 Value

CURRENT REVENUES, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS IN				
3281	___	State Technology Grant	40.67	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN			=====	=====
			(2)	_____
			=====	=====

Prg Func Obj	Proj Rptr	Description	1998 Value	1999 Value

CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT				
1XX 222X 6XX	___	Supplies and Materials	_____	40.67
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT			=====	=====
			(3)	40.67
			=====	=====

STATE OF MONTANA
1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 28- Technology Fund

(Use rollups and accounts as shown on Valid Accounts List.)

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SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98) (1) 40.67

TOTAL CURRENT REVENUES, OTHER FINANCING
SOURCES, AND RESIDUAL EQUITY TRANSFERS IN (2) _____TOTAL CURRENT EXPENDITURES, OTHER FINANCING
USES, AND RESIDUAL EQUITY TRANSFERS OUT (3) 40.67INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY (4) _____
Sum of line 36 and 37 from Balance Sheet:
THIS YEAR _____ less LAST YEAR _____

TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4) (5) _____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

STATE OF MONTANA
1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	313.60
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	502.57
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	816.17
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY Sum of line 36 and 37 from Balance Sheet: THIS YEAR _____ less LAST YEAR _____	(4)	_____
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

This is a recap page for all grants and projects reported in the Miscellaneous Programs Fund 15. Please total the beginning fund balance, revenues, expenditures, and ending fund balance from each grant or project.

Please complete a separate Schedule of Revenues, Expenditures, and Changes in Fund Balance for each grant or project in Fund 15, 22, and 23.

1998-99 Trustees' Financial Summary

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15 - Miscellaneous Programs Fund

Project: 100 - Title VI - IASA

Source	Proj Rprr	Description	1999 Value
4510	100	Federal ESEA Title I & Title VI	502.57
		Total Rev. for Project 100	502.57

Prg	Func	Obj	Proj Rprr	Description	1999 Value
289	222X	6XX	100	Supplies and Materials	816.17
				Total Exp. for Project 100	816.17
				TOTAL CURRENT REVENUES	502.57
				TOTAL CURRENT EXPENDITURES	816.17

STATE OF MONTANA
1998-99 Trustees' Financial Summary
Schedule of Revenues, Expenditures, and Changes in Fund Balance

Fund: 15- Miscellaneous Programs Fund

RECAP PAGE

SCHEDULE OF CHANGES WORKSHEET - SUMMARY BY FUND

TOTAL FUND BALANCE BEGINNING (7/1/98)	(1)	313.60
TOTAL CURRENT REVENUES, OTHER FINANCING SOURCES, AND RESIDUAL EQUITY TRANSFERS IN	(2)	502.57
TOTAL CURRENT EXPENDITURES, OTHER FINANCING USES, AND RESIDUAL EQUITY TRANSFERS OUT	(3)	816.17
INCREASE/(DECREASE) OF RESERVE FOR ENCUMB/INVNTY	(4)	_____
Sum of line 36 and 37 from Balance Sheet:		
THIS YEAR _____ less LAST YEAR _____		
TOTAL FUND BALANCE ENDING (6/30/99) (1+2-3(+/-)4)	(5)	_____

Note: Total of Line 52 on the Balance Sheet must match line 5 above.

Fund Account	Proj Rprr Description	1998 Value	1999 Value
XX XXX 26XX 41X	Energy Utility Services,	1468.45	1539.39
XX XXX 4XXX 710	Land	0.00	
XX XXX 4XXX 715	Land Improvements	0.00	
XX XXX 4XXX 720	Buildings (Existing)	0.00	
XX XXX 4XXX 725	Major Construction	0.00	
XX XXX 4XXX 73X	Major Equipment-New	0.00	
XX XXX 4XXX 74X	Major Equipment-Repl	0.00	
XX XXX XXXX 561	Tuition Within the State	0.00	
XX XXX XXXX 562	Tuition Outside the State	0.00	

[illegible]

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	670.38
b. Related Services Block Grant Entitlement	0.00
c. Total Special Education Allowable Cost Payment (district)	670.38

Prorated Cooperative Cost Payments:

e. Related Services Block Grant Entitlement (paid to coop)	232.80
g. Minimum Special Education Expenditures to Avoid Reversion (c) * (1.33) + (e) * (0.33)	968.42
h. GRAND TOTAL Allowable Special Education Expenditures (See attached worksheet)	968.43
i. Special Education Reversion Amount If (g - h) is > 0, then [(g - h) * 0.75] = reversion	_____.

Note to District:

If the amount in (i) is greater than 0, this amount will be used to help fund next year's special education allowable entitlement. It is important to record this as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's entitlement. Please record the following adjusting entry in your General Fund as of 06/30/99:

General Ledger	Debit	Credit
-----	-----	-----
X01-402 Revenue	_____.	
X01-680 Deferred Revenue		_____.
Subsidiary Ledger		

X01-3115 Special Ed. Allow	_____.	

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (i) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

ALLOWABLE SPECIAL EDUCATION EXPENDITURES WORKSHEET:

FUND			01	24	25	26
PRG	FUNC	OBJ				
280	1XXX	1XX	_____.	_____.	_____.	_____.
280	1XXX	2XX	_____.	_____.	_____.	_____.
280	1XXX	3XX	_____.	_____.	_____.	_____.
280	1XXX	4XX	_____.	_____.	_____.	_____.
280	1XXX	5XX	_____.	_____.	_____.	_____.
280	1XXX	6XX	_____.	_____.	_____.	_____.
280	1XXX	7XX	_____.	_____.	_____.	_____.
280	21XX	1XX	_____.	_____.	_____.	_____.
280	21XX	2XX	_____.	_____.	_____.	_____.
280	21XX	3XX	_____.	_____.	_____.	_____.
280	21XX	4XX	_____.	_____.	_____.	_____.
280	21XX	5XX	_____.	_____.	_____.	_____.
280	21XX	6XX	_____.	_____.	_____.	_____.
280	21XX	7XX	_____.	_____.	_____.	_____.
280	221X	1XX	_____.	_____.	_____.	_____.
280	221X	2XX	_____.	_____.	_____.	_____.
280	221X	3XX	_____.	_____.	_____.	_____.
280	221X	4XX	_____.	_____.	_____.	_____.
280	221X	5XX	_____.	_____.	_____.	_____.
280	221X	6XX	_____.	_____.	_____.	_____.
280	221X	7XX	_____.	_____.	_____.	_____.
280	222X	1XX	_____.	_____.	_____.	_____.
280	222X	2XX	_____.	_____.	_____.	_____.
280	222X	3XX	_____.	_____.	_____.	_____.
280	222X	4XX	_____.	_____.	_____.	_____.
280	222X	5XX	_____.	_____.	_____.	_____.
280	222X	6XX	_____.	_____.	_____.	_____.
280	222X	7XX	_____.	_____.	_____.	_____.
280	24XX	1XX	_____.	_____.	_____.	_____.
280	24XX	2XX	_____.	_____.	_____.	_____.
280	24XX	3XX	_____.	_____.	_____.	_____.
280	24XX	4XX	_____.	_____.	_____.	_____.
280	24XX	5XX	_____.	_____.	_____.	_____.
280	24XX	6XX	_____.	_____.	_____.	_____.
280	24XX	7XX	_____.	_____.	_____.	_____.
280	62XX	920	968.43	_____.	_____.	_____.
TOTALS			968.43			
						GRAND TOTAL

						968.43
						=====

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and objects 1XX and 2XX are only allowable if the district employs a certified special education director.